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doing the thing requested still privileged, as against the promisor (although not as against the third person) to refrain from doing the thing in question, and that when he did it he forebore the exercise of this privilege. Now forbearing to exercise a legal privilege is one of the most common forms of consideration in unilateral contracts. Moreover, even as against the third person the promisee had a legal power by repudiating the first contract to turn his primary duty to perform into a secondary duty to pay damages, and so, he gave up the exercise of this legal power also when he performed the desired act. Careful analysis shows therefore that "legal" detriment does exist in such cases, quite as much as elsewhere. It is believed that this will prove to be the case in very many of the cases which are usually supposed to fail to meet the requirements of the definition of consideration as a "legal" detriment.

The student of the law of contracts will need to supplement Professor Williston's work with the treatment of the same problems from the point of view of fundamental legal analysis found in Professor Corbin's notes to the new (third) American edition of Anson on Contracts (reviewed in the current volume of this Review, p. 629). If he does so, he will find that he has an equipment for dealing with the problems in the law of contracts much superior to that in almost any other field.

No indication is given in the present volume of Williston's work as to the distribution of topics in the remaining three volumes. We shall await with eagerness the appearance of these volumes, especially those containing the learned author's discussion of conditions, the parol evidence rule, and the relations of equity to law within the field of contracts.

W. W. C.

INHERITANCE TAXATION. By LAFAYETTE B. GLEASON and ALEXANDER OTIS. Second Edition. Albany: MATTHEW BENDER & COMPANY. 1919. pp. lxvii, 1138.

Only those who are willing to live in Alabama, Florida, South Carolina, Alaska or the District of Columbia can make bequests to collaterals and strangers without subjecting them to taxation on legacies over a certain amount. And they must be careful to die when their estate is all located in the jurisdiction of their domicil. Of the other states, only Iowa, Maryland and Texas spare the immediate family of the testator. And the United States takes toll of every estate over \$50,000. These interesting facts are given by Messrs. Gleason and Otis to show the practical need for their book. Since the first edition was published in 1917, twenty-five jurisdictions have materially amended their statutes. Of the states with inheritance taxes, only ten refrain from levying on transfers of stock in domestic corporations held by non-resident decedents. With nearly every jurisdiction taxing the other property of non-resident decedents which lies within their borders, every lawyer needs all the help he can get as to the varying provisions of substance and of procedure obtaining throughout the country.

In this volume the authors have gathered together the essential provisions of statutes and have digested and arranged the judicial decisions on questions of construction and of constitutionality. Especial attention is paid to the law of New York. The work is planned for the man who is content with what is so because legislatures and courts have said that it is so, rather than for those who are curious

to inquire whether it ought to be so. The authors question the constitutionality of including life insurance policies in inheritance taxation. Clearly here is a taxable transfer, even if the beneficiary has a secured interest in the policy prior to the calamity which makes it payable. There is, however, good ground on which to resent the jumbling of the rates on the proceeds of such policies with the rates on other assets coming through the probate proceedings. If *Maxwell v. Bugbee*, 250 U. S. 525, had gone the other way, there would be more reason to hope that this resentment would meet with judicial sympathy. Yet even that decision does not clearly spell the doom of the objection which the authors raise.

Though the authors' treatment of their subject is sketchy, it fills a genuine need. The arrangement and classification are admirable. The main body of the work is divided into parts dealing respectively with the tax, the transfer, the parties, the property, procedure, and the statutes. There is full recognition of the fact that the law on the subject is not "the law" as some speculative jurists would have us believe, but is fifty laws of fifty jurisdictions. The book will save many hours of labor to any one who has to settle an estate or who wishes a birdseye view of how American jurisdictions are practicing the art of inheritance taxation.

Thomas Reed Powell.

CHARTER-PARTIES AND OCEAN BILLS OF LADING. By WHARTON POOR. Albany: MATTHEW, BENDER & Co. 1920. pp. x, 273.

Mr. Poor has produced a commendable book. It does not compete with Carver's "Carriage by Sea" or Scrutton's "Charter-Parties and Bills of Lading", to which Admiralty lawyers must still turn, but it is, nevertheless, a good beginning. There is need for a book to deal as fully and satisfactorily with American sea transportation law as Carver and Scrutton deal with the English law. Mr. Poor's is the only up-to-date American book dealing with charter-parties and bills of lading and the many questions arising thereunder affecting ship-owners, charterers and shippers. As such it is useful to all lawyers and others who advise in shipping matters or are directly concerned with them. The book is a guide to the principal American decisions bearing on the more important and common provisions of charter-parties and bills of lading, which it treats clause by clause, with frequent reference to the English decisions. The selection of cases is excellent, their treatment concise, and the book is refreshingly free from any suggestion of padding. The text is 148 pages, divided into 85 sections, the remaining pages being Appendices (also table of cases and index), including the Harter Act, the Federal Bills of Lading (Pomerene) Act, forms of time charters and various voyage charters, also a bill of lading.

The subjects dealt with are time charters, voyage charters, demurrage, bills of lading, including the Harter Act, and damages, the latter briefly.

Mr. Poor says in his introduction that he has stated the result of the decisions, not his own conclusions, and that he must not be taken as agreeing with every decision referred to. More statement of his own views on doubtful and difficult points would have added to the value of the book, but doing that in well balanced fashion throughout would probably have made the undertaking more ambitious than Mr. Poor planned. The endeavor stated in the introduction to "pro-